IAPOI RESPONDE SEP 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Yoshiaki WATANABE et al.

Application Number: Not yet assigned

(§371 of international application No. PCT/JP2005/005220)

Filed: September 26, 2006

For: THERMOACOUSTIC DEVICE AND THERMOACOUSTIC

SYSTEM

Attorney Docket Number:

063029

Customer Number:

38834

PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 September 26, 2006

Sir:

Prior to calculation of the filing fee and examination of this application, please amend the above-identified application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 6 of this paper.